

SENIOR AUDITOR & CONTROLLER ACCOUNTANT

DEFINITION:

Under general direction, to plan, direct, and perform difficult professional accounting tasks, or to conduct complex departmental fiscal audits related to budget, revenue, cost and financial records.

DISTINGUISHING CHARACTERISTICS:

The Senior Auditor & Controller Accountant class is distinguished from the Senior Accountant class in that the former is used exclusively in the Auditor's Office to handle complex auditing and accounting activities with extensive information technology (IT) usage. The Senior Auditor and Controller Accountant class requires knowledge of a variety of different systems and functions as opposed to one unit's operation, and has a much greater degree of independent responsibility for more complex auditing and accounting analysis and independent review.

EXAMPLES OF DUTIES:

Auditor Duties:

Develops audit plans and budgets, and leads complete audits of County departments, special districts and independent agencies; supervises other auditors in conducting audits which include operational, functional, computer and financial statement audits; assigns, supervises and reviews the work of processing financial documents and keeping a systematic record of accounts; prepares financial, procedural, and narrative reports on findings and recommendations; reviews and suggests changes to fiscal controls and audit procedures of all installed IT systems; develops information retrieval procedures for audit of IT data; performs operational analysis and statistical sampling.

Accountant Duties:

Supervises the maintenance of a complex set of cost and control accounts; correlates departmental accounts with the records of the County Auditor and Controller; consults with and advises departmental management and accounting personnel on a variety of fiscal and operating matters; develops and recommends improvements to expedite work and improve accuracy; installs approved systems; analyzes office methods and procedures, results of operations, use of forms and office machines, and reviews space utilization; performs related office and field work; prepares financial and procedural reports; reviews IT systems during the design, development and implementation stages to ensure that the proper audit and fiscal control techniques are included; supervises complex accounting and tax systems; analyzes complex financial reports; supervises trust fund accounting; implements tax-sharing agreements; interprets and implements new and existing legislation; interprets general law relating to financial and tax accounting; works with group and department finance directors and bond consultants; supervises complex tax apportionment system.

MINIMUM QUALIFICATIONS:

Thorough Knowledge of:

- Accounting and auditing principles, standards and procedures.
- Accounting processes.
- Principles of management, training and supervision.
- Cost accounting methods and procedures.
- Internal control systems.
- General laws and rules regulating and influencing fiscal operations.

- Information technology audit systems and auditing through the computer.
- Information technology techniques related to accounting procedures and practices.
- Audit report and program preparation.
- Statistical sampling.
- Operational analysis.

General Knowledge of:

- General Management System in principle and in practice.

Skills and Abilities to:

- Audit or use accounting systems within a large County department or district.
- Supervise and lead professional level staff.
- Develop new and improved methods of auditing and accounting.
- Supervise and train professional accounting and auditing personnel.
- Audit programs and prepare related reports.
- Conduct operational analyses.
- Use computers as audit and accounting tools.
- Effectively communicate in oral, written and interpersonal situations.
- Use of personal computer and accounting software applications.

EDUCATION/EXPERIENCE:

Education, training, and/or experience, which would likely demonstrate the knowledge and/or skills, stated above. Examples of such education/experience are:

1. A bachelor's degree in accounting or an equivalent four (4) year degree with course work in accounting, auditing, statistics, and computer data processing; AND,
2. At least five (5) years of progressively responsible experience performing duties, such as auditing large business or governmental operations, auditing information technology systems, preparing audit programs and audit reports, closing accounting records, preparing financial reporting and income statements, performing operational analyses and statistical sampling; and supervising and training professional subordinate staff.

SPECIAL NOTES, LICENSES, OR REQUIREMENTS:

Notes:

Certification as a Certified Public Accountant (C.P.A), Certified Internal Auditor (C.I.A.), or Certified Information Systems Auditor (C.I.S.A) is desirable.

Demonstrated comprehensive, job-specific experience may be substituted for the degree requirement if the experience is clearly verifiable and demonstrable in the particular area of expertise.

License:

A valid California Class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment or the ability to arrange necessary transportation for field travel. Employees in this class may be required to use their personal vehicle.

Probationary Period:

Incumbents appointed to permanent positions in this class shall serve a probationary period of twelve (12) months (Civil

Service Rule 4.2.5).